

**COUNTY OF STANISLAUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
YEAR ENDED JUNE 30, 2009**

WIA Cluster:

17.258

WIA – Adult Program, Including
ARRA Grant

17.259

WIA – Youth Activities

17.260

WIA – Dislocated Workers,
Including ARRA Grant

5. Dollar threshold used to distinguish between
Type A and Type B programs?

\$3,000,000

6. Auditee qualified as a low-risk auditee under
OMB Circular A-133, Section 530?

No

Section 2Financial Statement Findings

None.

Section 3Federal Award Findings and Questioned Costs09-01**Program:** Adoption Assistance**CFDA No.:** 93.659**Federal Agencies:** U.S. Department of Health and Human Services**Passed-through:** California Department of Social Services**Award Numbers:** Various**Award Year:** Fiscal year 2008/2009**Compliance Requirement:** Eligibility**Questioned Costs:** \$0**Criteria:**

The March 2009 OMB Circular A-133 Compliance Supplement requirements for eligibility state that the pass-through entity must determine whether required eligibility determinations were made, that individual/group program participants were determined to be eligible, and that only eligible individuals or groups of individuals participated in the program, and determine whether federal program awards were made only to eligible participants.

Condition Found:

Out of the 40 participants selected for eligibility test work, we noted the following:

- 5 case files where the County failed to sign the AAP-4 Form as required for all cases after 2001. The AAP-4 Form is use for the verification of Adoption Assistance benefits.

Effect:

Ineligible participants may be receiving benefits.

Revision
2/10/10

**COUNTY OF STANISLAUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
YEAR ENDED JUNE 30, 2009**

Recommendation:

We recommend that the County follow established formal policies and procedures with regards to ongoing eligibility determination requirements in order to ensure that eligibility determinations are being performed within the specified timeframe and that all documents are authorized and signed. This will help ensure the accuracy of the participant data.

Views of Responsible Officials:

Although the AAP-4 forms were not signed, there were no ineligible cases. The condition evolved from the fact that the Foster Care Unit experienced significant staff turnover in the past 18 months, including a new supervisor and four new workers. To strengthen existing procedures, the Foster Care Unit is working on a Procedures Folder that will have a check list of all required forms, given the specifics of the individual cases and programs. In addition, the unit will have a folder that provides examples and samples of all the necessary forms and how they should be completed.

A Policy Action Memo will be released regarding the above procedures in October 2009. The staff will be trained on the Policy Action Memo and the Foster Care/AAP Procedures guide.

We are also working on succession training so that the Foster Care Unit will be prepared for future staff promotions and movements.

09-02

Program: Foster Care

CFDA No.: 93.658

Federal Agency: U.S. Department of Health and Human Services

Passed-through: California Department of Social Services

Award Numbers: Various

Award Year: Fiscal year 2008/09

Compliance Requirement: Eligibility

Questioned Costs: \$0

Criteria:

The March 2009 OMB Circular A-133 Compliance Supplement requirements for eligibility state that the pass-through entity must determine whether required eligibility determinations were made, that individual/group program participants were determined to be eligible, and that only eligible individuals or groups of individuals participated in the program, and determine whether federal program awards were made only to eligible participants.

Condition Found:

Out of the 40 case files selected for eligibility test work, we noted the following:

- 6 case files whereby the County did not have a FC 3 A Form, a mandatory component of determining eligibility.

Effect:

Ineligible participants may be receiving benefits.